Account Receivable Aging Report in CARE
Business Rules – Explanations

Report Description:
>   This report is designed to capture monies owed in CARE as of the end of a user-specified month. These accounts are sorted as either trust or revenue. Each group is separated by the length of time (see **Aging** below) the accounts have been owing at the end of the specified month.

>   Note: Examples are included at the end of this document. Results from Brio reports can be exported to Excel.

Report Selections:
>   1.   Last day of a month and year
>   2.   Age group
>   a.   All ages
>   b.   18 and over
>   c.   Under 18
>   3.   One district or all districts (district offices displayed are based on the district offices authorized for the user), if the user selects the "all districts" option, the report will be generated for each district office authorized for the user.
>   4.   Specify whether the summary should be included (this is a breakdown of the month's activity).

Report Sections:
>   *Aging* – breakdown into the various lengths of time a receivable has been owed as of the end of the specified month.
>   *Summary* – if the user selects "Yes" when asked if the summary should be included (see **Report Selections:** #4 above), this breakdown into various activity components (new receivables, collections of money/receipts, sent to Office of State Debt Collection, other adjustments) for the specified month is displayed.

Aging:
>   This designates how long the account has been owing as of the ending date of the report. The due date of the account is compared to the end date of the report to determine how "old" the account receivable is. There are two parts: 1) dollar amounts, 2) number of accounts. Each part is split out as follows:
>
>   Not overdue
>   1 – 30   days
>   31 – 60   days
>   61 – 90   days
>   91 – 365   days
>   1 – 2   years
>   2 – 3   years
>   Over 3   years

Groups:
>   *Ordered Trust* – these are amounts owed, not to the courts necessarily, but represent money that is designated to go to another person or entity, most typically restitution to a victim. They may be judicially ordered or non-judicially assessed. These are stored in the order account table of CARE and are determined if the type is money and the order account has no associated revenue code.

Ordered Revenue – these are amounts owed that will be revenues to the state (Fines, Court Costs, DNA fees, etc). They may be judicially ordered or non-judicially assessed. These are stored in the order account table and are determined if the type is money and the order account has an associated revenue code.

Fee Revenue – reimbursements generally due to individual district offices for operating costs (miscellaneous fees: copy fees, phone reimbursement fees, etc.). In some cases the money is state revenue (Other). These fees are stored in the account receivable table.

Summary Activity:

Beginning balance – This is a reverse calculation. It is calculated as follows:
Ending balance + Amounts sent to OSDC (Office of State Debt Collection) + Collections – Receivables +/- Adjustments (reverse of what sign is shown in the column)

Adjustments – This amount includes everything except receipts, transfers, suspension to OSDC, and new account creation for the specified month.

Receivables – This amount includes all new account creation for the specified month.

Collections – This amount includes any receipts, transfers between order accounts, and holding transfers for the specified month. Note: in a small district this could be positive if the only activity was moving money back to holding or from a trust order account to a revenue order account.

OSDC – This amount represents all the accounts which were sent to Office of State Debt Collection (OSDC) for the specified month.

Ending balance – This amount is a calculated amount. It is calculated as follows:
For cases currently in the specified district office (or all district offices), the ending balance is calculated by taking the current balance of each account and reversing all transaction activity related to it back to the end of the specified month. (For example, a report run in January for the month of November would have all December and January activity reversed.)

Timing Variations:

At a district office level, there may be timing differences for the same month when the report is generated at a different period of time. These will be caused by case transfers to different district offices. The order accounts are generally administered by the district office the case currently resides in.

Example:

In the following report (without a Summary section), Beaver was the selected district office. The specified month and year were September 2011. You will notice the run date is 01/10/2012. In order to determine how to sum the data for the report, the following things occurred:

1. The report selected all cases where the case district office is Beaver.
2. Then all order accounts and miscellaneous fees for those cases (regardless of the current balance) were retrieved.
3. All transactions associated with the retrieved accounts (order account and miscellaneous fees) were pulled back, starting with the beginning of the specified month through the current date (the date the report was run).
4. The transactions are then split for those that occurred during the month and those that occurred after the end of the specified month (September 30).
5. The transactions are reversed from the current order account/miscellaneous fee balance to get a balance as of September 30.

6. Then, based on the due date, the amounts are split by length of overdue time and summed by the type of amount (ordered revenue, fee revenue, ordered trust). At the same time, they are counted in each category and length of time.

A/R Aging Report without Summary section

Account Receivable Aging
Today's Date: January 10, 2012
District Office: Beaver
Date of: 09/01/2011 to 09/30/2011
All Ages

Account Type	Not Overdue	1 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 365 Days	1 - 2 Years	2 - 3 Years	Over 3 Years
Ordered Revenue	$ 4,397.00	$ 124.99	$ 0.00	$ 0.00	$ 0.00	$ 191.00	$ 100.00	$ 1,000.00
Fee Revenue	$ 0.00	$ 0.00	$ 40.00	$ 40.00	$ 373.00	$ 0.00	$ 7.00	$ 0.00
Ordered Trust	$ 4,886.52	$ 0.00	$ 0.00	$ 0.00	$ 537.00	$ 0.00	$ 0.00	$ 0.00

Number of Accounts

Account Type	Not Overdue	1 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 365 Days	1 - 2 Years	2 - 3 Years	Over 3 Years
Ordered Revenue	53	3	0	0	0	5	1	3
Fee Revenue	0	0	2	2	9	0	1	0
Ordered Trust	5	0	0	0	1	0	0	0

In the following example (with a Summary section), the only difference is the addition of a section that does the following:

1. Uses the specified month's transactions (in this case September) and splits them by the type of transaction they are, and then sums them by Revenue or Trust.
2. They are split as specified in the ***Summary Activity*** section above.

A/R Aging Report with Summary section

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Summary

REVENUE

Beginning Balance	Adjustments	Receivables	Collections	OSDC	Ending Balance
$ 6,455.99	$ -183.00	$ 651.00	$ -651.00	$ 0.00	$ 6,272.99

TRUST

Beginning Balance	Adjustments	Receivables	Collections	OSDC	Ending Balance
$ 5,735.52	$ 0.00	$ 0.00	$ -312.00	$ 0.00	$ 5,423.52